

**GEORGIA STATE BOARD OF ACCOUNTANCY  
STATEMENT OF POLICY NO. 9**

*(For use in administering O.C.G.A. 43-3-11  
of the Public Accountancy Act of 1977 and section  
20-3-.09 of the Rules)*

**RECIPROCITY**

*A person desiring a reciprocal certificate as a certified public accountant in Georgia on the basis of a certificate and current permit to practice public accounting in another state must apply upon a form for the purpose provided by the Board and obtainable from its offices and pay the appropriate fees as provided in the rule.*

**POLICY**

*An individual who is licensed in another state may apply for a reciprocal certificate. The code sections governing reciprocity allow the Board flexibility in evaluating a reciprocal application. In evaluating an application for a reciprocal certificate, the Board will look for the following elements:*

- I. Age: Eighteen or over*
- II. Good Moral Character*
- III. Passage of Uniform CPA Examination (This requirement is waived if the applicant has been licensed and practicing public accounting in another state for 10 years.)*
- IV. Education*
  - A. Four-year degree from an accredited institution, with a concentration in accounting or substantial equivalent (if applicant began sitting for the examination prior to January 1, 1998).*
  - OR**
  - B. 150 semester hours, including a baccalaureate degree, with 30 semester hours in accounting courses above the elementary level and 24 semester hours in general business subjects (if applicant began sitting for the examination after January 1, 1998).*
- V. If at the time of initial licensure, or since that time, the candidate has met the experience requirement described in Rule 20-3-.08(2), the Board will consider the experience to be substantially equivalent and acceptable.*

**Board voted as addendum on 7/20/05**

- VI. Applicants using self employment as qualifying experience must submit 5 notarized letters from clients, on the client's letterhead, stating that the applicant was their CPA during the 5 years immediately preceding the date of application, describing the types of services the applicant performed for them. Also, the applicant must submit at least 2 samples of the type of work supporting the representations made by the 5 clients. If the applicant is providing attestation services for any client, the samples of work must include at least (2) samples of the product of attestation services.*